



Posted 05/16/2012
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STATE OF DELAWARE
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DIVISION OF PROFESSIONAL REGULATION

PUBLIC MEETING MINUTES:	BOARD OF ACCOUNTANCY
MEETING DATE AND TIME:	Wednesday, April 18, 2012 at 9:00 a.m.
PLACE:	861 Silver Lake Boulevard, Dover, Delaware Conference Room B , second floor of the Cannon Building
MINUTES APPROVED:	May 16, 2012

MEMBERS PRESENT

Judith Scarborough, Professional Member, Secretary
James Cohee, Professional Member
Robert Mosch, Professional Member
Sharron Cirillo, Professional Member
Robert Paretta, Educational Member
Gary Pippin, Public Member

ABSENT

Michael Wollaston, Professional Member, President
Jeffrey Premo, Professional Member
Denise Stokes, Public Member

DIVISION STAFF/DEPUTY ATTORNEY GENERAL

Daniel Stevenson, Deputy Attorney General
Shelly Ide, Administrative Specialist II

ALSO PRESENT

Dana Rubenstein, Delaware Society of CPA

CALL TO ORDER

Ms. Scarborough called the meeting to order at 9:42am.

REVIEW OF MINUTES

A motion was made by Mr. Mosch, seconded by Mr. Cohee, to approve the minutes of the February 15, 2012 meeting. The motion carried unanimously.

UNFINISHED BUSINESS

Re-Review of Applications

A motion was made by Ms. Cirillo, seconded by Mr. Mosch, to table the application of CliftonLarsonAllen LLC again. As previously recorded, CliftonLarsonAllen LLC does not have an office in Delaware, and therefore, does not require a Firm Permit. However, the firm's client requires a permit. Therefore, the firm, if wishing to pursue the permit will need to abide by the requirements of all firms applying for licensure. The motion carried unanimously.

A motion was made by Ms. Cirillo, seconded by Mr. Mosch, to approve the Combined CPA Certificate and Permit applications of Bashar Alamat, Debasish Sinha, Moonsoo Ko, Jason Day, Marjan Hatami-Far, and Min Huang. The motion carried unanimously.

A motion was made by Ms. Cirillo, seconded by Mr. Mosch, to propose to deny the application of Marie-France Walker, as she has failed to present adequate work experience under a US Licensed CPA. The motion carried unanimously.

A motion was made by Ms. Cirillo, seconded by Mr. Mosch, to approve the applications of Tax Accounting Advisor, LLC, as the name was changed as requested by the Board at the last meeting. The motion carried unanimously.

Proposal to Deny

A motion was made by Ms. Cirillo, seconded by Mr. Mosch, to propose to deny the CPA Permit applications of Mariko Hattori and Marvia Taylor as they have not responded to the correspondence from the previous meeting. The motion carried unanimously.

A motion was made by Ms. Cirillo, seconded by Mr. Mosch, to propose to table the application of Jeter and Associates, as we received a request from Mr. Earl Jeter to grant him a small extension of time to complete his name change. The motion carried unanimously.

Review of CPE Ethics Courses

Ms. Cirillo made a motion, seconded by Mr. Mosch, to approve Ethics for Delaware CPAs from CCH Tax and Accounting, and to table the application from Bisk Education pending changes to reflect the current & upcoming Rules & Regulation changes in the materials. The motion carried unanimously.

Board Order Updates

Mr. Stevenson updated the Board members that we have received the affidavit as requested in the Board Order for Deborah Champagne. Ms. Cirillo made a motion, seconded by Mr. Mosch, to issue Ms. Champagne's CPA Certificate & Permit. The motion carried unanimously.

Ms. Ide informed the Board that as of today, we have not received any response from Jones, Moore, & Associates in regards to their Board Order. Mr. Stevenson will draft language for a new Rule to Show Cause Hearing.

NEW BUSINESS

Review of CPA Permit Applications

A motion was made by Mr. Cohee, seconded by Mr. Paretta, to approve the CPA Permit applications of, Supti Nag and Mansoor Maqsood and to table the application of Jameela Ali, as she hasn't completed the Delaware Specific Ethics Course. The motion carried unanimously.

Review of Combined CPA Certificate and Permit Applications

A motion was made by Mr. Paretta, seconded by Mr. Cohee, to approve the applications of Volodymyr Ulitovskyy, Latoya Cover, Himabindu Puligadda, Cassie Holmes, Ri Ying Zheng, Alyzabeth Smith, Swati Prasad, Mariam Imran, Nikolaos Kasselouris, Chia-Ching Lu, Richard Johnson, Tsui Ming Ho, Jiaoyuan He, Evan Davis, Deepak Sharma, Paul Allerhand,

Ryan Horton, and Riz Ann Tonette Diva, and to table the applications of Anuj Garg and Sheleen Matthew, both due to insufficient supervised experience. The motion carried unanimously.

Review of Firm Permit Applications

A motion was made by Ms. Cirillo, seconded by Mr. Paretta, to table the application of Farley & Associates pending the firm having additional associates or a name change to reflect that there are no associates.

A motion was made by Ms. Cirillo, seconded by Mr. Paretta, to table the application of MRW Consulting Group by reason of the firm not required to have a license, as their office is outside of Delaware. However, the firm's client requires a permit. Therefore, the firm, if wishing to pursue the permit will need to abide by the requirements of all firms applying for licensure. The motion carried unanimously.

Ratification of CPA Certificate Applications

A motion was made by Mr. Cohee, seconded by Mr. Paretta, to ratify the applications of Janan Al Hasani, Takuya Kikuchi, Michael Beck, Bhavisha Patel, Vikas Luthra, Kanta Murata, Nicola Hylton-Boyd, Sharla Taylor, William Walsh, Abdul Qadeer, Shinichi Fujimoto, Yasuo Dojo, and Maiko Fujiwara. The motion carried unanimously.

Review of PA Permit Applications

A motion was made by Mr. Paretta, seconded by Mr. Cohee, to approve the applications of Jason Jones and Xiang hua Chen. The motion carried unanimously.

Complaint Status

04-07-10 Open
04-02-11 Open
04-03-11 Open
04-04-11 Open
04-05-11 Open
04-06-11 Open
04-01-12 Referred to AG for Prosecution
04-02-12 Open
04-03-12 Open
04-04-12 Open
04-05-12 Open
04-06-12 Open

OTHER BUSINESS BEFORE THE BOARD

E-mail from Mr. Byrnes

The Board members discussed his concern and concluded that he would need to meet Delaware's requirements, as they are, at the time of application. Therefore, anyone applying after August 1, 2012, will need to meet the 150 hr. requirement.

Discussion on Rules & Regulations/License Law

The Board discussed the requirements for PA vs. CPA, in order to qualify to sit for the exams.

Letter from Daniel Dustin, VP State Boards Relations, NASBA

Mr. Dustin had extended an offer for himself to attend a future meeting of our Board to listen to concerns and to learn about what is happening in Delaware. The Board agreed that this would be beneficial. Ms. Ide will contact Mr. Dustin to make arrangements.

Teaspiller, LLC

Ms. Ide recently received an email regarding outreach to state boards by a company named Teaspiller, LLC. A few days later she also received an email from Mr. Dustin at NASBA who informed Board Executive Directors that NASBA recently contacted the Internal Revenue Service (IRS) and confirmed that Teaspiller has not “worked with the IRS,” but paid \$35 to obtain a list of PTIN holders that the IRS must release under Freedom of Information Act laws. IRS representatives also have concerns about the Teaspiller e-mails and website representations.

HB 257

Ms. Scarborough brought HB 257 to the Board’s attention. This bill will (1) encourage taxpayers engaged in any profession, occupation, calling or business requiring a license issued or renewed by any commission, board or agency under the authority of the Division of Professional Regulation of the Department of State which is named in § 8735 of Title 29 to pay overdue tax liabilities and (2) remove from the pool of competition for business within this State such taxpayers who fail to pay their tax liabilities. Mr. Stevenson is going to gather additional information. The Board requests Mr. Collins to attend the next meeting in order to discuss this Bill with the Board members.

PUBLIC COMMENT

Ms. Rubenstein asked how the new educational credits would be verified & if FACS has been informed of the Rules & Regulation changes. Ms. Ide will reach out to NASBA & FACS in order to assure that we are all on the same page with the new requirements.

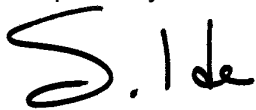
NEXT SCHEDULED MEETING

The next meeting will be held on Wednesday, May 16, 2012, at 9:00 am in Conference Room B, second floor of the Cannon Building, 861 Silver Lake Boulevard, Dover, Delaware.

ADJOURNMENT

A motion was made by Ms. Cirillo, seconded by Mr. Mosch, to adjourn the meeting. The motion carried unanimously. The meeting adjourned at 11:29am.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'S. Ide'.

Shelly Ide
Administrative Specialist II